SC DEPARTMENT OF EDUCATION
CHIEF FINANCE OFFICE
JUNE 2014-15

ISSUE 12

Please use the newly established email for submitting information to Financial Services at financesvcs@ed.sc.gov

June 2015 A monthly update from the State Department of Education's (SCDE) Office of Finance to local school district business officials. If you have any questions about information in this issue, contact Shatika Spearman at 803-734-8008, Felicia Poston at 803-734-8488 or Melissa Myers at 803-734-8453.

Recently Posted Memos

FY 2015 Federal Grant Close Out
http://ed.sc.gov/agency/cfo/finance/documents/FY2015FederalGrantCloseout.pdf

FY 2015 4th Quarterly Fuel Adjustment Memo
http://ed.sc.gov/agency/cfo/finance/documents/20154thQPermitRateQFuelAdj.pdf
Information provided from the Office of Transportation

Final 135-Day Pupil Accounting Reports

Final reports may be viewed at the following link on our website.
http://ed.sc.gov/agency/cfo/finance/Financial-Services/StudentData.cfm

---

CFO UPDATE

To better serve you, we are providing a list of finance employees and their areas of responsibility. Please let us know how we can help you:

Budget & General Finance questions – **Mellanie Jinnette**

Flexibility & Other Finance Related Questions – **Shatika Spearman**

EIA/General Fund/Lottery Payments; National Board; Medicaid – **Sue Martinez**

PCS; EFA Payments – **Ann Castro**

(continued)
General Grants Accounting – **Felicia Poston**

For questions regarding specific grants, please refer to the grants accounting staff listing located on the Grants Accounting Section's web page, http://ed.sc.gov/agency/cfo/finance/Grants-Accounting/documents/ProjectAccountingListUpdated1-13-15.pdf

FINANCIAL SERVICES

FLEXIBILITY FY 14–15

**Please be reminded that all flexibility requests are due to the Office of Finance no later than close of business on June 30, 2015
Please send to the attention of Shatika Spearman at sspearman@ed.sc.gov**

FY 2015 Payments will extend into July as 13th Month Payments.

Specifics will be provided in an e-mail on payment release date.

Technology Professional Development

Spending guidelines for Technology Professional Development (3198/918) are posted at this link, http://ed.sc.gov/agency/cfo/finance/documents/TechnologyPDguidelines.pdf.

Funds may be carried over into the 2015-16 fiscal year.

A request for your funding was sent out in early June.

GRANTS ACCOUNTING

MARK YOUR CALENDARS NOW!

Claims for expenditures on 14 Projects for June 30, 2015 and prior must be submitted via email to:

grantsaccounting@ed.sc.gov

By August 15, 2015 at 5:00 p.m.

GAPS claims must be approved by Finance approver and submitted to SCDE Finance no later than August 15th.

IMPORTANT

Please note some subgrants have earlier deadlines. Please view GAN and/or subgrant Home Page in GAPS to verify final expenditure dates.

All State/EIA grant funds that have sub grants loaded for them in GAPS, must be fully claimed no later than July 6, 2015 or the funds will be lost.

Further information will be sent via email.

NOTICE – New GAPS Budget Report Available – Report title is *Budget Actuals Summary* and it provides information similar to the old project master report.

Budget – Actuals – Net Budget Balance- Pending Budgets – Pending Expenditures

This report should be a good tool in monitoring sub grant balances as you near the end of the fiscal year.

NEW REPORT FOR REVIEWING BUDGET BALANCES

Budget Actuals Summary – shows net budget balance by Line Item. This is a good report to use to ensure all funds have been claimed.

STATUS OF PROCESS – GAPS

Your patience is appreciated as we work through the development and implementation of GAPS. Slight changes will occur over the next several months as we continue to add enhancements.

The ability to access reports in GAPS is now available. Brief instructions on how to run the reports is posted on the Grants Accounting Section's web page. http://ed.sc.gov/agency/cfo/finance/Grants-Accounting/documents/TitleIPresentationSpring2015-RunReports.pdf

NOTES:
Budget Amendments, Expenditures and Expenditure Refunds ARE entirely functioning in the system.

Budget Amendments aren't available in GAPS unless the original Budget has been approved by the SCDE Program Office.

Until that time, the next person in line for the workflow approval can return the item to the previous person without an amendment being necessary. This also applies to expenditures.

Expenditures aren't available for entry until the budget approval has made it through the SCDE program office. Once the budget has been approved, enter the budget tab, go to specific function/object combination and icon will appear to the right for the entry of the expenditure.

The status of an item can be viewed by clicking all the way into the amount.

If a budget item is pending the approval of the SCDE program office, please contact the program office to determine the delay in approving the budget. Expenditures can't be entered in GAPS until the budget is completely approved.
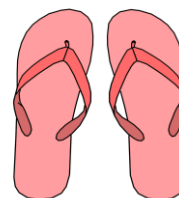
GAPS ROLES FOR EXTERNAL AUDITORS
For district users, District WAC can assign roles to auditors based on email address. If auditor needs access to more than one district, it would be best for auditor to use a new district email account. Each district will have to assign roles just for their district.

TRAINING TUTORIALS FOR GAPS

- GAPS: Entering Expenditure Refunds for Sub-Recipients - http://www.kaltura.com/index.php/extwidget/preview/partner_id/1675021/uiconf_id/24189501/entry_id/1_4k82p9pn/embed/auto?

- GAPS for District Finance Personnel: Expenditures – http://www.kaltura.com/index.php/extwidget/preview/partner_id/1675021/uiconf_id/24189501/entry_id/1_e8x22wsj/embed/auto

- Accessing GAPS - http://www.kaltura.com/tiny/ikqb9

- GAPS for Grant Coordinators - http://www.kaltura.com/tiny/nq6dy

- GAPS for Grant Finance Personnel - http://www.kaltura.com/tiny/uyviq

- GAPS for Grant Coordinators – Budget Amendments – http://www.kaltura.com/tiny/x4flw

PLEASE REMEMBER TO FORWARD ALL GAPS QUESTIONS TO THE EMAIL ADDRESS grantsaccounting@ed.sc.gov AND INCLUDE THE TITLE OF THE GRANT THAT YOU ARE WORKING WITH, THE PROCESS YOU'RE TRYING TO PERFORM AND A SCREENSHOT OF WHERE YOU ARE HAVING THE ISSUE. SOMEONE FROM THE GRANTS OFFICE WILL RESPOND AS SOON AS POSSIBLE.

AUDITING SERVICES

Due to Schedules
Please review the schedule of funds due back to the state and federal government to ensure accuracy. Any payments not due back because of funding flexibility or carryover provisions should **not** be stated on the schedule. Payments made in error cannot be returned.

LEA Audit Reporting System (LARS)

An instructional video on how to access LARS has been posted on the Office of Auditing Services web page at http://ed.sc.gov/agency/as/InformationMemosandForms.cfm.

If you will be a user of the system and do not have rights under the SCDE's Web Access Administrative tool, please get with the Web Access Coordinator from your LEA or sponsoring district from your LEA and CATE centers to have access granted to access the SCDE's member center.

The annual audit report, data collection form, supportive information, and the SCDE Supplemental Schedules for each fund type are due to the SCDE by December 1 after the close of each fiscal year.

Time and Effort Requirements
Employees whose salary are charged in whole or in part to a federal cost objective must complete either the monthly personnel activity report (PAR) or the semi-annual certification. Certifications are required for those whose salary is charged 100% to a federal cost objective. The PAR is required for any employee whose salary is charged less than 100% to a federal cost objective or to multiple federal cost objectives.

These requirements are stated in the Office of Management Budget Circular A-87 "Cost Principles for State, Local and Indian Tribal Governments" Attachment B Section 8h. A link to the circular can be found at http://ed.sc.gov/agency/as/.

For federal awards made after December 26, 2014, please adhere to the requirements in the Uniform Grant Guidance and 2 CFR Part 200.

Time and Effort Requirements (continued)

The link to the electronic Code of Federal Regulations is http://www.ecfr.gov/cgi-bin/text-idx?SID=51fe36054afd11b20bac5931e4e104e5&node=pt2.1.200&rgn=div5

An example of a PAR and certification are now located on our website at http://ed.sc.gov/agency/as/documents/FederalSamplePersonnelActivityReport.pdf and http://ed.sc.gov/agency/as/documents/FederalSampleSemi-AnnualCertification.pdf respectively.

Time and Effort Clarification for Food Service Employees

Food Service employees are exempt from the requirement to prepare personnel activity reports or certifications. However, if the food service employee also works on another federal cost objective, the employee must complete the required time and effort reporting.

Substitute System for PAR's

The USDE recently established guidance allowing an SEA to permit an LEA to use substitute documentation such as a teacher's course schedule as adequate documentation for the time and effort of an individual who works on multiple activities or cost objectives but does so on a predetermined schedule. An individual documenting time and effort under the substitute system would be permitted to certify time and effort on a semiannual basis, provided the LEA's substitute system meets requirements.

In order to use the substitute system, the LEA must certify to the SEA that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Additionally, the certification must include a full disclosure of any known deficiencies with the system or known challenges with implementing the substitute system.

To review this guidance in full along with examples of acceptable substitute system, see http://www2.ed.gov/policy/fund/guid/gposbul/time-and-effort-reporting.html.

Miscellaneous Revenue Codes and Subfunds

When allocations to school districts exceed $500,000 from a single source of funds, a unique revenue code and subfund are assigned to those funds and guidelines for those funds will appear in the Funding Manual produced by the Office of Finance.

If total allocations do not exceed $500,000, miscellaneous revenue codes and sub funds will be used as follows:

Miscellaneous Revenue Codes and Subfunds

Source of Fund	Revenue Code	Subfund
Misc. State Restricted	3199	800 series *
Misc. EIA	3599	399
Misc. State	3999	General Fund (100)
Misc. Lottery	3699	969
Misc. Federal	4999	800 series *

*Districts choose any subfund available for use in the 800 series.

LEA Indirect Cost Rates

The Office of Auditing Services will be distributing the calculations of LEA indirect cost rates within the next week. This year, we will e-mail a spreadsheet of the calculations for you to verify to your audit report. If there were any variations between your audit report and the template that was uploaded through LARS, please ensure to review the numbers back to your submitted template. The delegation agreement will also be e-mailed to you for your approval.

Policies and Procedures under the Uniform Grant Guidance

Please be sure that you are updating your entity's policies and procedures due to guidelines under the uniform grant guidance. Policies and procedures should be effective on July 1 2015. Please refer to the presentation from the SCASBO Lunch and Learn at http://ed.sc.gov/agency/as/documents/UNIFORMGRANTGUIDANCE-SCASBOLunchandLearnMarch2015.pdf

Financial Manuals

Funding Manual
http://ed.sc.gov/agency/cfo/finance/Financial-Services/documents/2014-2015FundingManual.pdf

Accounting Handbook http://ed.sc.gov/agency/as/ManualsHandbooksandGuidelines.cfm

Student Accountability
http://ed.sc.gov/agency/cfo/finance/Financial-Services/documents/studentaccountabilitymanual.pdf

PCS Manual
http://ed.sc.gov/agency/cfo/finance/Financial-Services/documents/PCSUserManualJuly92014.pdf

Audit Guide http://ed.sc.gov/agency/as/ManualsHandbooksandGuidelines.cfm

**EFA/State Funding
Release Dates
2014-2015**

June 22

**EFA/State Funding
Release Dates
2015-2016**

July 22	October 22	January 22	April 22
August 21	November - TBD	February 22	May 20
September 22	December - TBD	March 22	June 22

Due Dates for SCDE Reports 2014-2015

Listed below are reports required by the Office of Finance and their due dates for 2014-15. Reports listed below that are identified by a dollar sign ($) indicate that allocations are based on the information submitted in these reports. To avoid delays in the distribution of the allocations, please ensure that all reports are received in the Chief Financial Office by the specified due date.

JUNE 30   FINAL CHANGES TO PCS FY
                 2014-15 TECHNOLOGY
                 PROFICIENCY

JUNE 30   FLEXIBILITY REQUEST 2014-15

Questions concerning the above reports may be directed to Shatika Spearman at (803) 734-8008 in the Office of Finance.

Kimberly Moss
Financial Newsletter Editor